

Assessing Standards Board  
2011 Annual Report  
January, 2012

The Assessing Standards Board (ASB) met eight times in 2011 and had one public forum at the annual conference for municipalities in November.

There was a statutory change during 2011:

HB316 - removed the loss of appeal rights for not filing an inventory form or for refusing to grant inspection for assessing purposes in RSA 74:7-a and RSA 74:17, II.

Future statutory changes contemplated:

Changing the term “guidelines” back to “standards” in RSA 21-J:14,b

The main focus for the ASB was the continuation of the creation of revocation and suspension standards for assessor in New Hampshire. On March 25, 2011 the ASB voted to begin the rulemaking process. The rulemaking hearing was conducted on June 24, 2011. The Joint Legislative Committee on Administrative Rules (JLCAR) heard our ASB rules and requested some corrections. The board reviewed the issues, voted to make changes and determined to put the Code of Ethics into the Assessing Manual until they had time to put the code into rulemaking form required by RSA 541-A. After a second hearing before JLCAR, the rules were approved on January 5, 2012. (A copy of the Asb 300 administrative rules is attached).

Taxpayer communications were received and reviewed by DRA and the board.

Individual property value complaints re: current use and valuation that need to be appealed to the Board of Tax and Land Appeals. The concerns regarding Current Use issues were forwarded to the Current Use Board (CUB).

Non-Standard Appraisal Techniques re: reappraising sold properties only.

Assessor Complaints re: RSA 75:1 Low-Income Housing Tax Credit. DRA will be giving a presentation on this issue and will summarize that presentation to the ASB.

Respectfully Submitted

Representative Betsey Patten, Chairman